flict. On the one hand it is held that where mortgages are given upon crops, the seeds to produce which have not been sown, they are void as being mortgages of future property. *Hall* v. *State* (Ga. 1907) 59 S. E. 26; *Stowell* v. *Blair*, 5 Ill. App. 104; *Hutchinson* v. *Ford*, 9 Bush (Ky.) 318; *Shaw* v. *Gilmore*, 81 Me. 396; *Merchants Sav. Bank* v. *Lovejoy*, 84 Wis. 601. In other states they are upheld on the theory that the crop has a potential existence sufficient to give the mortgages validity. *Wilkerson* v. *Thorp*, 128 Cal. 221; *Norris* v. *Hix*, 74 Iowa 524 (but see *McMaster* v. *Emerson*, 109 Iowa 284); *Gandey* v. *Dewey*, 28 Neb. 175 (but see *Cole* v. *Kerr*, 19 Neb. 553); *Cumberland Bank* v. *Baker*, 57 N. J. Eq. 231; *Meyer* v. *Davenport Elec. Co.*, 12 S. D. 172; *Watkins* v. *Wyatt*, 9 Baxt. 250; *Silberberg* v. *Trilling*, 82 Tex. 523; *Butt* v. *Ellet*, 86 U. S. 544; *Senter* v. *Mitchell*, 16 Fed. 206. In Missouri and New York such mortgages have been held bad at law but good in equity; *Littlefield* v. *Lemley*, 75 Mo. App. 511; *Rochester Dis. Co.* v. *Rasey*, 142 N. Y. 570; *McCaffrey* v. *Woodin*, 65 N. Y. 459. In Arkansas they were formerly invalid at law, but good in equity. *Tomlinson* v. *Greenfield*, 31 Ark. 557. But since the act of February 11, 1875, they are good at law. DIG. OF STAT. 1904, § 5405, *Senter* v. *Mitchell*, supra. In North Carolina they are valid only as liens on crops planted or about to be planted in the next year succeeding the execution of the mortgage. *Hahn* v. *Heath*, 127 N. C. 27. In other states, these mortgages are made valid by statute. *Pierce* v. *Langdon*, 2 Idaho 878, 28 Pac. 401; *Betts* v. *Ratliff*, 50 Miss. 561. (See also *White* v. *Thomas*, 52 Miss 49); *Cudworth* v. *Scott*, 41 N. H. 456; PUB. ST. 1891 c 140, No. 1; *Schweinberger* v. *Great W. Elec. Co.*, 9 N. D. 113; N. D. REV.. CODE, § 4681; REV. LAWS OF NEVADA, 1912, § 1080; CIVIL CODE (S. C.) 1902 § 3005. Some states limit the time of planting. "Mortgages of unplanted crops more than one year before the seed shall be sown are forbidden and void—unless given to secure the price of the land on which crops are planted." *Plano Mfg. Co.* v. *Hallberg*, 61 Minn. 528; MINN. GEN ST. 1894, § 4154. See also REV. LAWS OF MINN. 1905, § 3475. In Alabama "no mortgage of an unplanted crop is valid to convey legal title if executed prior to the first day of January of the year in which the crop is grown." CODE 1896, § 1064. New Mexico Territory provided that a mortgage of growing crops, before the same are matured and gathered is null and void and of no effect. COMP. LAWS 1897, § 2360.

CONTRACTS—PUBLIC POLICY—SPLITTING FEES BY DOCTORS.—Plaintiff, who was recommended and introduced to defendant by the latter's family physician, performed a surgical operation upon defendant, and was assisted in the operation by the family physician. Plaintiff sued to recover his fee, which was shown to include the value of the services of the family physician as assistant. Defendant knew nothing of the agreement by the surgeon to pay part of his fee to the family physician. *Held* that the agreement between the surgeon and the physician to divide the fee was against public policy and void as placing the physician, who was in a fiduciary relation with the defendant, in a position which exposed him to temptation to commit a breach of the defendant's trust and confidence. *McNair* v. *Parr* (Mich. 1913) 143 N. W. 42.

The cases cited as authority for this decision are all cases involving questions of agency or brokerage. *Flint & P. M. Ry. Co.* v. *Dewey,* 14 Mich. 478; *Scribner* v. *Collar,* 40 Mich. 375, 29 Am. Rep. 541; *McNamara* v. *Gargett,* 68 Mich. 454, 36 N. W. 218, 13 Am. St. Rep. 355; *Wilbur* v. *Stoepel,* 82 Mich. 344, 46 N. W. 724, 21 Am. St. Rep. 568; *Cleveland* v. *Miller,* 94 Mich. 97, 53 N. W. 961; *Friar* v. *Smith,* 120 Mich. 411, 79 N. W. 663, 46 L. R. A. 229; *Hannan* v. *Prentis,* 124 Mich. 417, 83 N. W. 102; *Hogle* v. *Meyering,* 161 Mich. 472, 126 N. W. 1063. The principle here applied has hitherto had its chief application to agency and brokerage law. *Byrd* v. *Hughes,* 84 Ill. 174, 25 Am. Rep. 442. The relation between physician and patient was regarded by the court in the principal case, as one of a fiduciary character, to which the principle above stated readily lent itself. So far as the writer has been able to ascertain, this is the first instance in which this doctrine has been applied to the situation arising when one physician, acting for his patient, recommends and employs another to give surgical attention or treatment to the patient and, without the patient's knowledge or assent, agrees with such other physician to divide the forthcoming fee. Fee-splitting is a practice which has excited much criticism and adverse comment among many of the medical profession, and the doctrine adopted by the court in the principal case presents a solution for a difficulty which at least one other state (Wisconsin) has found it necessary to remedy by statute, § 4431b, WISCONSIN LAWS 1913.

CONVEYANCING—WHO SHOULD PAY TAXES UNDER A DELIVERY IN ESCROW. —Under a written contract for the sale of land, the plaintiff was to make a second payment on Dec. 1, 1909, and the defendant was then to execute a warranty deed and deposit it in the bank until March 1, 1910, on which date, upon full payment of the balance of the purchase money, the deed was to be delivered and possession surrendered to the plaintiff. After performance by both parties the plaintiff found that the taxes for the year 1909 had not been paid, whereupon he paid them and sued the defendant to recover the amount. By provision of the Code the lien of taxes on real estate attached as against purchasers on Dec. 31 of each year. *Held,* the legal title remained in the defendant until performance of the conditions by the plaintiff, and because the defendant retained both the legal title and possession until Mar. 1, it was his duty to pay the taxes. *Mohr* v. *Joslin,* (Iowa 1913) 142 N. W. 981.

Some of the earlier cases made much of a distinction laid down in SHEPPARD'S TOUCHSTONE and in COKE, between a delivery of the deed to the escrow as the grantor's deed—when it is his deed presently—and a delivery to the escrow as a writing, to be delivered over later as the grantor's deed—when it becomes effective on the second delivery. *Wheelright* v *Wheelright,* 2 Mass. 447; *Hathaway* v. *Payne,* 34 N.Y. 92. But this distinction was discarded as almost entirely nominal in view of the other rules resorted to. *Hatch* v. *Hatch,* 9 Mass. 307. The general rule has long been recognized that an escrow, with conditions to be performed, takes effect from the second delivery. *Wheelright* v *Wheelright,* supra; *Taft* v. *Taft,* 59 Mich. 185, 26 N. W. 426. But there are equally well recognized exceptions, said to be based on necessity